

**De Anza College**  
**Fraud Detection and Deterrence Online: CRN 27188**  
**Course Syllabus – Fall 2022**

**Instructor:** Keith Mello, CPA

**Contact Information:**

**Online Office:** Tuesday and Thursday 9:30 a.m.-10:45 a.m. via live Zoom (email for appointment)

**E-mail** Please email [through Canvas](#)

**Prerequisites:** ACCT 1B or ACCT 1BH

**Course Description (from 2021-2022 De Anza Course Catalog):**

The principles and methodology of fraud detection and deterrence as it relates to occupational fraud are covered in this course. Includes such topics as skimming, cash larceny, check tampering, register disbursement schemes, billing schemes, payroll and expense reimbursement schemes, non-cash misappropriations, corruption, accounting principles and fraud, fraudulent financial statements, risk assessment and interviewing witnesses.

**Required Text and Materials:**

- *Principles of Fraud* by Joseph T. Wells 4<sup>th</sup> Edition
  - Ebook with only the chapters covered in this course can be purchased at:
    - Custom CH 1-14 ebook for \$46 [this is from VitalSource]
  - Ebook with all chapters can be found at various online sites at several prices (some less than \$46)
  - Entire physical book can be purchased at De Anza Bookstore or online (but more expensive)
- Canvas course management system for discussions, publisher PowerPoints, case study, interviewing techniques project, midterm examination, and final examination.

**Student Learning Outcome (SLO)**

- Demonstrate competency in critical thinking by deconstructing various frauds to determine how the frauds could be perpetrated, detected, and mitigated.

**Student Expectations:**

I expect you to **read** the relevant pages of the book relating to the chapter module that we are addressing.

I expect you to **complete** the required case study and interview project.

I expect you to **participate** in the online class discussions.

I expect you to **review** course content in preparation for the midterm and final examinations.

I expect you to **get help** from other students or seek tutoring when you are struggling with the material.

**Grading Philosophy:**

First, and foremost, I grade based on **PERFORMANCE**, not effort. **YOU EARN YOUR GRADE**. I use total points to determine your letter grade. One of the shortcomings of using this point system to determine traditional letter grades (which are based on a percentage ranging from 50-100) is the assignment of an *individual* assignment grade less than 50%. Therefore, you will not receive anything lower than a 50% on any individual assignment unless you violate the academic integrity policy. This process helps to assure an accurate grade based on your overall performance in the course. With this philosophy, however, there is **NO place for any extra credit assignments or dropping of, making up, or rescheduling assignments and exams. Late work is also not accepted; you will get a 50% score for any late work.**

### Course Format & Assignments:

- You will be able to review the **Chapter PowerPoints** provided by the publisher to supplement reading.
- There will be an online **discussion** for *each* chapter. The discussions are worth 10 Points Each. No late submissions will be accepted.
  - You you must BOTH *comment* once and *respond* to one existing comment.
- The **midterm** covers Chapters 1-5.
  - Access to the online examination window will *begin* Thursday 10/27 at 12:00 a.m. and *close* on **Sunday 10/30 at 11:00 p.m.**
  - Once you begin the examination, you will have 75 minutes to complete the exam. You will not have time to look up how to answer each question.
  - Do not wait until the last minute to complete the exam as I have no control over technical issues.
  - The Midterm can't be rescheduled, time extended, or retaken *regardless of the reason*. Any late submissions will automatically get a 50%.
- **Interviewing Techniques Project and Fraud Case Write-Up** will be submitted through Canvas.
  - There are no extensions. Any late submissions will automatically get a 50%.
- The **final** examination covers Chapters 1-12.
  - Access to the online examination window will *begin* Friday, 12/9 at 12:00 a.m. and *close* on **Monday, 12/12 at 11:00 p.m.**
  - Once you begin the examination, you will have 120 minutes to complete the exam. Again, you will not have time to look up how to answer each question.
  - Again, do not wait until the last minute to complete the exam; I can't control technical issues.
  - The final can't be rescheduled, time extended, or retaken *regardless of the reason*. Late submissions will not be accepted, and you will automatically get a 50%.

### Grade Determination:

|                     |           | Points | Grade Tier | Points | Grade Tier |
|---------------------|-----------|--------|------------|--------|------------|
| Discussions         | 120       | 500    | A+         | 385    | C+         |
| Interview Project   | 125       | 470    | A          | 345    | C          |
| Midterm             | 50        | 445    | A-         | 335    | D+         |
| Fraud Case Write-up | 125       | 435    | B+         | 320    | D          |
| Final               | <u>80</u> | 420    | B          | 295    | D-         |
| Total               | 500       | 395    | B-         | 294    | F          |

Grades are given based on points. For example, 470 is an A; 469 is an A-. Focus on LEARNING, and the grade will follow. Don't let the grade lead you.

### Academic Integrity:

I expect the case study write-up, interviewing techniques project, and examinations will honestly reflect your own learning and knowledge in this course. There will be some online discussion of the fraud case and interviewing techniques project, but I do expect that **you will ultimately be completing these assignments, not copying them.**

Plagiarism constitutes taking someone else's ideas as your own even if you do not use the exact same wording. Anytime you use someone else's ideas or words, you need to provide the necessary references and citations. Plagiarism includes (but is not limited to) having somebody else write your essay or memorandum for you or using an essay or memorandum or taking bits and pieces (without citing them) from any informational source (such as the Internet, a book, a magazine, a newspaper, and so forth). Cheating constitutes copying work from another student and displaying it in full or in part on your exam. If a student is caught plagiarizing or cheating, the student will receive a **ZERO** on the assignment or exam and will be reported to administration (which may eventually result in dismissal from the course and potentially from the College).

### **Student Behavior:**

I expect you to act **respectfully and responsibly** at all times online and in your interactions with me and others online and outside of class (i.e., my office hours). This is a learning environment, and you will behave accordingly. All of our time is valuable and everyone deserves to be treated with respect. Accordingly, any disrespectful or irresponsible behavior will not be tolerated. Students who engage in this behavior will be asked to leave an online discussion (or my office if it is during office hours), and if the behavior continues, will be **dropped from the course**. Examples of disrespectful or irresponsible behavior include (but are not limited to):

- Mean, degrading, aggressive, and/or inappropriate comments made in a discussion, phone call, or email
- Excessive emails and/or voicemails to the instructor
- Monopolizing discussion time through excessive questions or responses

### **Withdrawal**

It is the student's responsibility to drop a class. Therefore, **if you wish to drop this course, you need to drop it; I will not drop you.** The *only exception* is that **if you aren't making progress on the assignments and have low participation in Canvas during the first two weeks, you will be warned by Thursday of the second week and then dropped for non-participation after 5 p.m on that Friday.**

### **Academic Accommodations:**

Students with learning challenges supported by documentation from Disability Support Services should contact the Instructor ASAP so that the proper accommodations can be made. Accommodations will not be provided without proper documentation.

**COURSE CALENDAR (subject to change)**

| Week  | Day        | Date           | Topic         | Measurements (not including Quizzes)   |
|-------|------------|----------------|---------------|--|
| 1     | Sun        | 10/2           | CH 1          | <b>CH 1 Discussion</b> due at <b>11:00 p.m.</b>  |
| 2     | Sun        | 10/9           | CH 2 and CH 3 | <b>Class Survey</b> due at <b>11:00 p.m.</b><br><b>CH 2 Discussion</b> due at <b>11:00 p.m.</b><br><b>CH 3 Discussion</b> due at <b>11:00 p.m.</b> |
| 3     | Sun        | 10/16          |               | <b>CH 4 Discussion</b> due at <b>11:00 p.m.</b><br><b>Interview Techniques Project</b> due at <b>11:00 p.m.</b>                                    |
| 4     | Sun        | 10/23          | CH 5          | <b>CH 5 Discussion</b> due at <b>11:00 p.m.</b>  |
| 5     | Th<br>Sun  | 10/27<br>10/30 | CH 1-5        | Midterm window opens<br><b>MIDTERM</b> due at <b>11:00 p.m.</b>  |
| 6     | Sun        | 11/6           | CH 6 and CH 7 | <b>CH 6 Discussion</b> due at <b>11:00 p.m.</b><br><b>CH 7 Discussion</b> due at <b>11:00 p.m.</b>   |
| 7     | Sun        | 11/13          | CH 8 and CH 9 | <b>CH 8 Discussion</b> due at <b>11:00 p.m.</b><br><b>CH 9 Discussion</b> due at <b>11:00 p.m.</b>   |
| 8     | Sun        | 11/20          | CH 10         | <b>CH 10 Discussion</b> due at <b>11:00 p.m.</b>   |
| 9     | Sun        | 11/27          | CH 11         | <b>CH 11 Discussion</b> due at <b>11:00 p.m.</b>   |
| 10    | Sun        | 12/4           | CH 12         | <b>CH 12 Discussion</b> due at <b>11:00 p.m.</b><br><b>Fraud Case Write-up</b> due at <b>11:00 p.m.</b>  |
| 11/12 | Fri<br>Mon | 12/9<br>12/12  | CH 1-12       | Final Exam window opens<br><b>FINAL EXAM</b> due at <b>11:00 p.m.</b>  |